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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

OCT 1 7 2005

pplicant: Raymond A. Neff

Serial No.: 10/606,825 Filed: June 26, 2003

Attv. No : 12148

Title: VISCOELASTIC POLYURETHANE FOAM

Art Unit : 1711

Examiner: John M. Cooney

<u>AMENDMENT</u>

MAIL STOP: AMENDMENT

Commissioner of Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Office Action dated July 13, 2005, please amend the application and consider the remarks that follow. A version of all pending claims and their current status are presented having necessary markings to show any changes made in compliance with 37 C.F.R. §1.121.